



CERTIFICATION OF 4-H GROUPS UNDER NATIONAL 4-H TAX EXEMPT STATUS

As part of the new IRS reporting requirements, as a tax-exempt organization, National 4-H is now required to annually certify the list of subsidiary groups registered to use our National 4-H Group Exemption Number (GEN).

DEFINITION OF A 4-H ORGANIZATION QUALIFIED TO BE A SUBSIDIARY

Any organization that functions for the purpose of furthering 4-H objectives and programs, and that has been formally authorized to use the 4-H name and emblem by the appropriate representative of the Cooperative Extension Service. This includes, but is not limited to, local 4-H Clubs; county, regional or State 4-H Councils; county, regional or State 4-H Committees; and 4-H leader associations. It may also include county, regional or State 4-H Foundations and authorized 4-H camps and training centers, when they operate under the guidance and control of Cooperative Extension; and funds authorized to use the 4-H name and which expend funds exclusively for 4-H purposes.

1. An important note is that for a 4-H group to be included as a subsidiary, according to the IRS, they must be under the guidance and control of Cooperative Extension. This means that affiliated groups that function under the authority of their own Board of Directors or other authorities would not qualify for inclusion and should establish their own tax exempt status.
2. Families – While there are many families who participate in 4-H programs, the IRS does not recognize single family groups as qualified subsidiaries for inclusion under the national 4-H GEN.

Inclusion of independent groups or families under our National 4-H GEN potentially jeopardizes the special tax exempt status continuing to be granted by the IRS to the 4-H program.

CERTIFICATION PROCEDURE

In July 2007, National 4-H Headquarters received a listing from the IRS of all the subsidiaries currently registered under our GEN. National 4-H Headquarters is dividing the listing by state and will forward the state lists to State 4-H Program Offices for review and certification.

(continued on back)



National 4-H Headquarters; 1400 Independence Avenue, S.W.; MS 2225; Washington, D.C. 20250
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Each state list should be carefully reviewed and the following components should be forwarded to National 4-H Headquarters **by December 1** (more specific information will be provided with the data listing):

1. All included subsidiary groups must be formally authorized groups within your state and under the control of Cooperative Extension. All included subsidiary groups must have names that:
 - ✓ Are specific to the 4-H club or organization either through a unique name or by identifying the county or location. Examples: Share-N-Win 4-H Club (unique name); Calvert County 4-H Horse Club (generic name with county);
 - ✓ Are not overtly religious or represent the beliefs of one denomination over another;
 - ✓ Do not imply that membership is limited or exclusive; and
 - ✓ Are not offensive or generally seen as demeaning to any group protected by equal opportunity regulations.
2. Any subsidiary group recognized in your state but which does not show up on the list should be noted; these omitted groups will be added to your listing.
3. Any subsidiary group that is listed but is no longer functioning, should be marked for deletion.
4. Any corrections (name changes, incorrect EINs, etc.) should be noted.
5. The State 4-H Program Office will provide a certification letter on official letterhead certifying that all subsidiary groups are formally recognized and requesting all additions, deletions, name changes or other corrections be made to the records that National 4-H Headquarters certify and submit to the IRS.

For questions concerning the tax-exempt status of 4-H Clubs or Affiliated 4-H Organizations, please contact the National 4-H Headquarters—USDA at (202) 720-2908 or at 4-H_tax_info@csrees.usda.gov. For additional Fact Sheets, Sample SS-4 Form, or other materials related to 4-H Tax Exempt Status or 4-H Name and Emblem, please visit <http://www.national4-hheadquarters.gov>.



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